

Moved by Trujillo

Seconded by Collins

IN THE HOUSE OF REPRESENTATIVES  
HOUSE AMENDMENT TO H.B. NO. 252

AMENDMENT TO SECTION 1

On page 1 of the printed bill, in line 18, delete "Sales" and insert:  
"That portion of the taxes imposed by this chapter which exceeds the general  
retail sales or use tax, excluding any local taxes, that a nonresident pur-  
chaser would pay in their state of residence on sSales"; delete line 20, and  
insert: "biles, for use"; and following line 40, insert:

"The state tax commission shall prepare at least annually a sales and  
use tax schedule listing the sales and use tax rates for other states not  
including local government sales and use tax rates, and post such schedule  
on its website and otherwise make the schedule available to dealers selling  
items listed in this subsection. Such schedule shall also contain a column  
for the sales tax rate to be applied by sellers under this subsection for non-  
resident purchasers based upon their state of residence and the Idaho tax due  
under this subsection."

CORRECTION TO TITLE

On page 1, delete lines 3 through 5, and insert: "IMPOSE A SALES AND USE  
TAX EXEMPTION WHERE THAT PORTION OF TAX EXCEEDS THE SALES AND USE TAX RATE  
THAT A NONRESIDENT PURCHASER WOULD PAY IN THE STATE OF RESIDENCE ON SALES UN-  
DER CERTAIN"; and in line 6, following "CONDITIONS" insert: ", TO PROVIDE  
DUTIES OF THE STATE TAX COMMISSION".